

WV State Auditor - Local Government Services Division - Review Sheet

County: MARSHALL

Fiscal Year: 2015 - 2016

Contact: JAN PEST

Phone No: 304 845 1220

Original
General
Fund

Revised
General
Fund

Original
Coal
Fund

Revised
Coal
Fund

REVENUES

295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	1,500,000	4,749,226
299	Unassigned Fund Balance	1,750,000	5,220,826	-	-
301-01	Property Tax Current Year	11,948,131	11,948,131	-	-
301-02-05	Prior Year Taxes	60,000	60,000	-	-
301-06	Supplemental Taxes	90,000	90,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	-	-	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	90,000	90,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	150,000	150,000	-	-
305	Coal Severance Tax	N/A	N/A	2,000,000	2,000,000
306	Gas & Oil Severance Tax	500,000	500,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	-	-	-	-
309	Hotel Occupancy Tax	25,000	42,555	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	7,200	7,200	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	-	215,000	-	-
323	State Grants	-	363,900	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	5,000	5,000	-	-
329	Sheriff's Service of Process	2,500	2,500	-	-
330	Sheriff's Earnings	15,000	15,000	-	-
331	County Clerk's Earnings	300,000	300,000	-	-
332	Circuit Clerk's Earnings	30,000	30,000	-	-
333	Prosecuting Attorney's Earnings	500	500	-	-
334	Accident Reports	3,000	3,000	-	-
335	Motor Vehicle License Fee	5,000	5,000	-	-
336	Map Sales	-	-	-	-

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Contact:	JAN PEST		General	General	Coal
Phone No:	304 845 1220		Fund	Fund	Coal
					Fund
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	-	-	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	55,304	-	-
348	Franchise Agreement	-	-	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	8,000	8,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	-	-	-	-
362	Regional Jail Operations Partial Reim.	45,000	45,000	-	-
365	Interest Earned	10,000	10,000	7,500	7,500
366	Miscellaneous Revenue	-	459,790	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	2,000	2,000	-	-
370	Gaming Income	50,000	50,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	75,000	75,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	25,000	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	2,500	106,080	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	438,504	438,504	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	90,000	90,000	-	-
395	Magistrate Court Reimbursements	-	-	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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					Fund
399	Transfers Assessor's Valuation Fund	570,638	573,413		-
Total Revenues		16,287,973	21,001,703	3,507,500	6,756,726
General Government Expenditures					
401	County Commission	2,500,864	1,966,489	69,800	69,800
402	County Clerk	1,007,591	1,023,853	-	-
403	Circuit Clerk	489,981	492,242	-	-
404	Sheriff - Treasurer	615,116	617,531	-	-
405	Prosecuting Attorney	899,371	919,380	-	-
406	Assessor	733,055	734,432	-	-
407	Assessor's Valuation Fund	570,638	573,413	-	-
408	Statewide Computer Network	55,811	55,811	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	182,853	190,153	-	-
413	Elections - County Clerk	168,038	168,038	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	300,161	301,161	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	436,595	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	1,198,618	1,198,930	-	-
425	Other Buildings	494,900	494,900	55,000	55,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	100,000	100,000	-	-
429	Regional Development Authority	7,200	7,200	-	-
430	Community Development	-	-	60,000	60,000
431	Economic Development	150,000	550,000	100,000	340,000
432	Industrial Development	25,000	25,000	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	50,000	50,000
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	4,107	4,107	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	25,000	128,500	-	-
443	State Grants	129,976	493,876	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	84,817	85,139	50,450	88,676
Total General Government Expenditures		9,743,097	10,566,750	385,250	663,476
Public Safety Expenditures					
700	Sheriff - Law Enforcement	2,679,539	2,804,623	-	-
701	Sheriff - Service of Process	67,075	67,808	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	615,000	615,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	55,304	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	250,394	514,148	-	-
712	Communication Center	934,462	971,085	-	-
713	Fire Department	-	-	292,750	292,750
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	47,000	47,000
716	Dog Warden/Humane Society	152,306	217,415	170,000	170,000
717	Central Garage	-	-	-	-
718	Flood Control	100,000	100,000	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	15,500	15,500
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	111,650	111,650	-	-
731	Community Based Corrections Program	30,000	30,000	-	-
732	Rapid Response	-	-	-	-

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		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		4,940,426	5,487,033	525,250	525,250
Health & Sanitation Expenditures					
800	Local Health Department	52,523	52,523	120,000	120,000
801	Mental Health	25,000	25,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	500,000	375,000	1,250,000
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	80,000	80,000
809	Water	-	-	100,000	100,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		77,523	577,523	675,000	1,550,000
Culture & Recreation Expenditures					
900	Parks & Recreation	223,993	97,963	690,000	690,000
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	11,000	11,000
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	30,000	30,000	-	-
911	Visitor's Bureau	20,000	21,362	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	27,934	27,934	-	-
915	Hotel/Motel Promotion of Tourism	-	23,138	-	-
916	Library	-	-	250,000	280,000
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		301,927	200,397	951,000	981,000
Social Services Expenditures					
950	Social Services	-	-	71,000	71,000

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					Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	90,000	90,000
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	161,000	161,000
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	50,000	50,000
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	225,000	250,000	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	300,000	50,000	200,000
987	Courthouse	-	-	100,000	776,000
988	Other Buildings	1,000,000	3,620,000	500,000	1,500,000
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	50,000	50,000
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	60,000	300,000
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		1,225,000	4,170,000	810,000	2,876,000

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SUMMARY

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
General Government Expenditures	9,743,097	10,566,750	385,250	663,476
Public Safety Expenditures	4,940,426	5,487,033	525,250	525,250
Health & Sanitation Expenditures	77,523	577,523	675,000	1,550,000
Culture & Recreation Expenditures	301,927	200,397	951,000	981,000
Social Services Expenditures	-	-	161,000	161,000
Capital Projects Expenditures	1,225,000	4,170,000	810,000	2,876,000
GRAND TOTAL ALL EXPENDITURES	16,287,973	21,001,703	3,507,500	6,756,726
TOTAL REVENUES	16,287,973	21,001,703	3,507,500	6,756,726
Out of Balance	-	-	-	-